



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MILLADORE WATER UTILITY

Principal Office: 722 BRADLEY AVENUE
P.O. BOX 28
MILLADORE, WI 54454

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MAUREEN KRALIUNAS of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	02/28/2002
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MILLADORE WATER UTILITY**Utility Address:** 722 BRADLEY AVENUE

P.O. BOX 28

MILLADORE, WI 54454

When was utility organized? 4/6/1993**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JOAN DICKRELL**Title:** CLERK**Office Address:**

722 BRADLEY AVENUE

MILLADORE, WI 54454

Telephone: (715) 457 - 6375**Fax Number:** (715) 457 - 6979**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JEFF KROPP**Title:** CPA**Office Address:** ACCOUNTING WORKSHOP SC

5001 HEFFRON STREET

STEVENS POINT, WI 54481

Telephone: (715) 341 - 2911**Fax Number:** (715) 341 - 5737**E-mail Address:** jkropp@core.com

President, chairman, or head of utility commission/board or committee:

Name: JAMES V FUEHRER**Title:** VILLAGE PRESIDENT**Office Address:**

722 BRADLEY AVENUE

MILLADORE, WI 54454

Telephone: (715) 457 - 6375**Fax Number:** (715) 457 - 6979**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JEFF KROPP**Title:** CPA**Office Address:** ACCOUNTING WORKSHOP SC
5001 HEFFRON STREET
STEVENS POINT, WI 54481**Telephone:** (715) 341 - 2911**Fax Number:** (715) 341 - 5737**E-mail Address:** jkropp@core.com**Date of most recent audit report:** 2/8/2002**Period covered by most recent audit:** 12/31/01

Names and titles of utility management including manager or superintendent:

Name: BERNARD KARALIUNAS**Title:** VILLAGE TRUSTEE**Office Address:**
722 BRADLEY AVENUE
MILLADORE, WI 54454**Telephone:** (715) 457 - 6375**Fax Number:** (715) 457 - 6979**E-mail Address:**

Name: GARY DICKRELL**Title:** WATER SUPERINTENDENT**Office Address:**
722 BRADLEY AVENUE
MILLADORE, WI 54454**Telephone:** (715) 457 - 6375**Fax Number:** (715) 457 - 6979**E-mail Address:**

Name: JAMES V FUEHRER**Title:** VILLAGE PRESIDENT**Office Address:**
722 BRADLEY AVENUE
MILLADORE, WI 54454**Telephone:** (715) 457 - 6375**Fax Number:** (715) 457 - 6979**E-mail Address:**

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: WILLIAM FUEHRER**Title:** VILLAGE TRUSTEE**Office Address:**722 BRADLEY AVENUE
MILLADORE, WI 54454**Telephone:** (715) 457 - 6375

Name of utility commission/committee: UTILITY COMMISSION**Fax Number:** (715) 457 - 6979

Names of members of utility commission/committee:MARY BETH CZAIKOWSKI
JIM DICKRELL
JIM FUEHRER
ARNOLD MANCL
ELIZABETH SCHOLZE
DOUGLAS SIEVWRIGHT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	43,252	39,737	1
Operating Expenses:			
Operation and Maintenance Expense (401)	31,890	32,352	2
Depreciation Expense (403)	33,009	32,931	3
Amortization Expense (404)	0	0	4
Taxes (408)	881	845	5
Total Operating Expenses	65,780	66,128	
Net Operating Income	(22,528)	(26,391)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(22,528)	(26,391)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	8,404	7,777	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	8,404	7,777	
Total Income	(14,124)	(18,614)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(14,124)	(18,614)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	4,741	5,271	13
Amortization of Debt Discount and Expense (428)	111	111	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	4,852	5,382	
Net Income	(18,976)	(23,996)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(120,086)	(96,090)	19
Balance Transferred from Income (433)	(18,976)	(23,996)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(139,062)	(120,086)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
BANKS AND SPECIAL ASSESSMENTS	8,404	4
Total (Acct. 419):	8,404	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	43,252	0	0	0	43,252	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	43,252	0	0	0	43,252	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,761,969	1,760,073	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	199,652	166,643	2
Net Utility Plant	1,562,317	1,593,430	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	64,840	61,692	8
Temporary Cash Investments (132)	22,012	17,051	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	258	160	11
Other Accounts Receivable (143)	122,706	137,860	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	210	286	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	2,966	2,018	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	212,992	219,067	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,773	3,884	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	3,773	3,884	
Total Assets and Other Debits	1,779,082	1,816,381	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	70,324	70,324	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(139,062)	(120,086)	23
Total Proprietary Capital	(68,738)	(49,762)	
LONG-TERM DEBT			
Bonds (221)	100,540	113,505	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	100,540	113,505	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,815	616	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	347	420	32
Other Current and Accrued Liabilities (238)		108	33
Total Current and Accrued Liabilities	4,162	1,144	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,743,118	1,751,494	38
Total Liabilities and Other Credits	1,779,082	1,816,381	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,761,969	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,761,969	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	199,652	0	0	0	9
Total Accumulated Provision	199,652	0	0	0	
Net Utility Plant	1,562,317	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	166,643				166,643	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,009				33,009	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	33,009	0	0	0	33,009	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	199,652	0	0	0	199,652	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
BOND ISSUANCE COSTS	111	428	3,773	1
Total			3,773	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	70,324	1
Changes during year (explain):		
NONE		2
Balance end of year	70,324	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SPECIAL ASSESSMENT B BONDS	06/27/1995	06/01/2034	5.00%	100,540	1
Total Bonds (Account 221):				100,540	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	881	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	881	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	832	7
PSC Remainder Assessment	49	8
Other (explain):		
NONE		9
Total payments and other debits	881	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
6/27/1995 B BONDS	420	4,741	4,814	347	1
Subtotal	420	4,741	4,814	347	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	420	4,741	4,814	347	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,751,494	0	0	0	0	1,751,494	1
Add credits during year:							
For Services	450					450	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
REVERSE EXCESS ASSESSMENTS-PSC	8,826					8,826	5
Balance End of Year	1,743,118	0	0	0	0	1,743,118	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	258	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	258	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SPECIAL ASSESSMENTS	122,706	11
Total (Acct. 143):	122,706	
Receivables from Municipality (145):		
REVENUES IN ERROR TO GENERAL FUND	210	12
Total (Acct. 145):	210	
Prepayments (165):		
OPERATING EXPENSES	2,966	13
Total (Acct. 165):	2,966	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,761,021	0	0	0	1,761,021	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	183,147	0	0	0	183,147	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,747,306	0	0	0	1,747,306	6
Other (specify):						
NONE					0	7
Average Net Rate Base	(169,432)	0	0	0	(169,432)	
Net Operating Income	(22,528)	0	0	0	(22,528)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	70,324	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(129,574)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(59,250)	
Net Income		
Net Income	(18,976)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

VILLAGE OF MILLADORE
MUNICIPAL WATER UTILITY
MILLADORE, WISCONSIN 54454

WE HAVE COMPILED THE ACCOMPANYING FINANCIAL STATEMENTS OF THE VILLAGE OF MILLADORE MUNICIPAL WATER UTILITY AS OF DECEMBER 31, 2001 AND FOR THE YEAR THEN ENDED INCLUDED IN THE ACCOMPANYING PRESCRIBED FORM, IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

OUR COMPILATION WAS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE WISCONSIN PUBLIC SERVICE COMMISSION INFORMATION THAT IS THE REPRESENTATION OF THE WATER UTILITY. WE HAVE NOT AUDITED OR REVIEWED THE FINANCIAL STATEMENTS REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

THESE FINANCIAL STATEMENTS, INCLUDING RELATED DISCLOSURES, ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE WISCONSIN PUBLIC SERVICE COMMISSION, WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THESE FINANCIAL STATEMENTS ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH MATTERS.

ACCOUNTING WORKSHOP, SC

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Jeff Kropp [mailto:jkropp@core.com]

Sent: Sunday, October 06, 2002 5:13 PM

To: Leege, Peter PSC

Subject: Milladore,DWCCA-3675-PJL

Responses reference your letter of 9-6-02:

1)current portion-4,000,balance is long term.

2)municipal tax equivalent is zero,will provide Portage County info in future reports although it serves no pupose as village's tax equivalent is zero.

3)there were no costs,therefore we reported no dollars.

4)Noted.

I will consider your review closed.

Jeff Kropp,CPA

Joan Dickrell called on 9/9 to say she is new clerk and that she has forwarded review letter to preparer.

PJL

September 6, 2002

Ms. Maureen Karaliunas, Clerk

Milladore Water Utility

P.O. Box 28

722 Bradley Avenue

Milladore, WI 54454-0028

2001 Analytical Review DWCCA-3675-PJL

Dear Ms. Karaliunas:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. In the Balance Sheet End-of-Year Account Balances schedule on page F-18, special assessments of \$122,706 are reported in Account 143, Other Accounts Receivable. Assessments which will be collected over a period of more than one year should be reported in Account 124, Other Investments, and amounts to be collected in less than one year in Account 143. Please confirm that the \$122,706 will be collected in less than one year.

2. As was mentioned in item number five of our letter dated July 6, 2001,

FINANCIAL SECTION FOOTNOTES

concerning our review of the utility's 2000 annual report, because the Village of Milladore is located in both Wood and Portage counties, the Property Tax Equivalent schedule on page W-7 should be completed for both counties. Please provide a copy of the page completed for Portage County for 2001 and confirm that this practice will be followed in the future.

3. Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.

4. During our review, we noted that the amount reported for "Utility Plant, Jan. 1" on the Property Tax Equivalent schedule, Page W-7, is incorrect. The correct amount should come from the prior year's Net Utility Plant schedule, page F-4. If there is a difference, that difference should be fully explained in the footnotes. Please follow this procedure in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3675.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		42,154	1
Total Sales of Water		42,154	
Other Operating Revenues			
Forfeited Discounts (470)		74	2
Other Water Revenues (474)		1,024	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		1,098	
Total Operating Revenues		43,252	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		19,428	5
General Operating Expenses (680-690)		12,462	6
Total Operation and Maintenance Expenses		31,890	
Other Operating Expenses			
Depreciation Expense (403)		33,009	7
Amortization Expense (404)			8
Taxes (408)		881	9
Total Other Operating Expenses		33,890	
Total Operating Expenses		65,780	
NET OPERATING INCOME		(22,528)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	98	4,149	17,670	4
Commercial	10	720	2,781	5
Industrial				6
Total Metered Sales to General Customers (461)	108	4,869	20,451	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		20,495	8
Other Sales to Public Authorities (464)	6	275	1,208	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	115	5,144	42,154	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	20,495	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	20,495	
Forfeited Discounts (470):		
Customer late payment charges	74	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	74	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
WELL PERMITS	1,024	8
Total Other Water Revenues (474)	1,024	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,840	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,157	3
Chemicals (630)		4
Supplies and Expenses (640)	1,565	5
Repairs of Water Plant (650)	8,781	6
Transportation Expenses (660)	85	7
Total Plant Operation and Maintenance Expenses	19,428	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,297	8
Office Supplies and Expenses (681)	581	9
Outside Services Employed (682)	2,274	10
Insurance Expense (684)	3,025	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,285	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	12,462	
Total Operation and Maintenance Expenses	31,890	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		832	3
PSC Remainder Assessment		49	4
Other (specify): NONE			5
Total tax expense		881	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199370				3
County tax rate	mills		6.030711				4
Local tax rate	mills		5.676386				5
School tax rate	mills		9.284607				6
Voc. school tax rate	mills		1.643705				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.834779				10
Less: state credit	mills		1.393471				11
Net tax rate	mills		21.441308				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.676386				14
Combined School Tax Rate	mills		10.928312				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.604698				17
Total Tax Rate	mills		22.834779				18
Ratio of Local and School Tax to Total	dec.		0.727167				19
Total tax net of state credit	mills		21.441308				20
Net Local and School Tax Rate	mills		15.591412				21
Utility Plant, Jan. 1	\$	1,735,887	1,735,887				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,735,887	1,735,887				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,735,887	1,735,887				26
Assessment Ratio	dec.		1.000485				27
Assessed Value	\$	1,736,729	1,736,729				28
Net Local & School Rate	mills		15.591412				29
Tax Equiv. Computed for Current Year	\$	27,078	27,078				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	24,186		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	24,186	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	25,104		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	246,044		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	271,148	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	412,694		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	14,658		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	427,352	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			24,186	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	24,186	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			25,104	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			246,044	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	271,148	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			412,694	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			14,658	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	427,352	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	319,751		26
Transmission and Distribution Mains (343)	557,692		27
Fire Mains (344)	0		28
Services (345)	69,540	440	29
Meters (346)	8,796		30
Hydrants (348)	77,664		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,033,443	440	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,944	1,456	38
Other Tangible Property (390)	0		39
Total General Plant	3,944	1,456	
Total utility plant in service directly assignable	1,760,073	1,896	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,760,073	1,896	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			319,751 26
Transmission and Distribution Mains (343)			557,692 27
Fire Mains (344)			0 28
Services (345)			69,980 29
Meters (346)			8,796 30
Hydrants (348)			77,664 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,033,883
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			5,400 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	5,400
Total utility plant in service directly assignable	0	0	1,761,969
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,761,969

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			432	432	1
February			412	412	2
March			471	471	3
April			509	509	4
May			479	479	5
June			515	515	6
July			563	563	7
August			541	541	8
September			645	645	9
October			634	634	10
November			410	410	11
December			457	457	12
Total annual pumpage	0	0	6,068	6,068	
Less: Water sold				5,144	13
Volume pumped but not sold				924	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				500	16
Volume related to equipment/system malfunction				250	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				750	19
Volume pumped but unaccounted for				174	20
Percent of water lost				3%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				45,800	23
Date of maximum: 9/27/2001					24
Cause of maximum:					25
contamination at well sites, need for emergency flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,100	26
Date of minimum: 10/4/2001					27
Total KWH used for pumping for the year				38,630	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
TRESTIK ROAD	1	250	6	108,000	Yes	1
TRESTIK ROAD 2	2	260	6	108,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL 1	WELL 2	1
Location	TRESTIK ROAD	TRESTIK ROAD	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	RED JACKET	RED JACKET	5
Year Installed	1995	1995	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	50	50	8
Pump Motor or Standby Engine Mfr	FRANKILN	FRANKLIN	10
Year Installed	1995	1995	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	5	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1995		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	198		10
			11
Total capacity in gallons (actual)	50,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	T	4.000	334	0	0	0	334
P	D	6.000	5,402	0	0	0	5,402
M	D	8.000	2,887	0	0	0	2,887
P	D	8.000	15,665	0	0	0	15,665
P	D	10.000	165	0	0	0	165
Total Within Municipality			24,453	0	0	0	24,453
Total Utility			24,453	0	0	0	24,453

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	111	2	0	0	113		1
M	1.500	1	0	0	0	1		2
M	2.000	1	0	0	0	1		3
Total Utility		113	2	0	0	115	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	111	2	0	0	113	12	1
0.750	1	0	0	0	1	0	2
1.000	1	0	0	0	1	0	3
Total:	113	2	0	0	115	12	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	101	7	0	5	0	0	113	1
0.750	0	1	0	0	0	0	1	2
1.000	0	0	0	1	0	0	1	3
Total:	101	8	0	6	0	0	115	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	44				44	2
Total Fire Hydrants	44	0	0	0	44	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	44
Number of distribution system valves end of year:	88
Number of distribution valves operated during year:	44

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

REPAIRS INCREASED OVER PRIOR YEAR DUE TO UNANTICIPATED MAINTENANCE OF PUMPS AND OTHER EQUIPMENT.

Property Tax Equivalent (Water) (Page W-07)

UTILITY COMMISSION HAS PERMANENTLY FOREGIVEN THE TAX EQUIVALENT WHICH HAS PREVIOUSLY BEEN PROVIDED TO THE PSC COMMISSION.

Water Services (Page W-16)

Two services added in this schedule, however one was added to contributed capital in 2000 the other assessed and added to contributed capital in 2001. New services assessed at \$450 each.

Meters (Page W-17)

Meters added from stock, costs written off in prior year, amount is not material. No other meters in stock at this time. Will carry meters in stock in future where applicable.
